ACCOUNTING HORIZONS

Index to
Volume 6
1992

Published Quarterly by the
AMERICAN ACCOUNTING ASSOCIATION

ACCOUNTING HORIZONS

Index to
Volume 6
1992

Published Quarterly by the
AMERICAN ACCOUNTING ASSOCIATION

AUTHOR INDEX

VOLUME 6, ISSUE Nos. 1-4
(March - December 1992)

Albright, Thomas L. 2:15
Arnold, Jerry L. 1:1, 4:1

Bartley, Jon W. 1:62
Bierman, Harold Jr. 4:5
Boyer, Ernest L. 1:4

Campbell, David R. 3:30
Carpenter, Floyd W. 3:52
Chen, Al Y. S. 1:62
Cheung, Joseph K. 2:86
Cooper, Robin 3:1
Cramer, Joe J. Jr. 4:32

Duvall, Linda 2:1

Elliott, Robert K. 2:61

Freeman, Robert J. 1:17

Gamble, George O. 4:32
Gibson, Charles 2:28
Gosman, Martin L 1:88
Gregson, Terry 4:42
Gujarathi, Mahendra R. 4:18
Granoff, Michael H. 4:76

Hebert, Marcel G. 1:17
Holder, William 2:59
Hoskin, Robert E. 4:18

Imhoff, Eugene A. Jr. 1:5

Jennings, Ross 2:1
Johnson, L. Todd 1:101

Kaplan, Robert S. 3:1
Kelley, Tim 4:62

Meyer, Phillip E. 1:88
Margheim, Loren 4:62
Miller, Paul B. W. 1:42
McEwen, Ruth Ann 1:75
Mulford, Charles W. 4:86

Niswander, Frederick 4:49

Read, William J. 3:42
Redding, Rodney J. 1:42
Reimers, Jane L. 1:36
Robinson, John 2:1
Roth, Harold P. 2:15

Schroeder, Nicholas 2:28
Schwartz, Bill N. 1:75
Sellers, Keith F. 2:38
Smith, David B. 4:86
Stambaugh, Clyde T. 3:52
Stone, Mary S. 4:86
Stout, David E. 4:86
Swanson, Edward P. 4:49

Tandy, Paulette R. 2:47
Thomas, Deborah W. 2:38
Thompson, Robert B. II 2:1
Tomczyk, Stephen 3:42

Weber, Richard P. 3:14
Weirich, Thomas R. 4:86
Wheeler, James E. 3:14
Wilburn, Nancy L. 2:47
Wiseman, Donald E. 2:90

Zucca, Linda J. 3:30

CONTENTS INDEX

VOLUME 6, ISSUE Nos. 1-4

(March - December 1992)

Volume 6 - Number 1

Message from the Managing Editor
Jerry L. Arnold 1
Comments on Accounting Horizons
Ernest L. Boyer 4
Asset Securitization: Economic Effects and Accounting Issues
Eugene A. Imhoff, Jr. 5
Governmental Fund Operating Statements: Should the Format be Standardized?
Marcel G. Hebert and Robert J. Freeman 17
Additional Evidence on the Need for Disclosure Reform
Jane L. Reimers 36
Measuring the Effects of Political Compromise on Employers' Accounting for Defined Benefit Pensions
Paul B. W. Miller and Rodney J. Redding 42
Material Changes in Financial Reporting Attributable to the Tax Reform Act of 1986
Jon W. Bartley and Al Y. S. Chen 62
Are Firms Complying with the Minimum Standards for Interim Financial Reporting
Ruth Ann McEwen and Bill N. Schwartz 75
SFAS 94's Effect on Liquidity Disclosure
Martin L. Gosman and Philip E. Meyer 88
Suggested Research Topic: *Research on Disclosure*
L. Todd Johnson 101

Volume 6 - Number 2

Can Investors Unravel the Effects of Goodwill Accounting
Linda Duvall, Ross Jennings, John Robinson, and Robert B. Thompson II 1
The Measurement of Quality Costs: An Alternative Paradigm
Thomas L. Albright and Harold P. Roth 15
Are Summary Annual Reports Successful?
Nicholas Schroeder and Charles Gibson 28
Dual Classification of Hybrid Securities for Tax Purposes
Deborah W. Thomas and Keith F. Sellers 38
Constituent Participation in Standard-Setting: The FASB's First 100 Statements
Paulette R. Tandy and Nancy L. Wilburn 47
A Report on the AAA Financial Reporting Research Conference
William W. Holder 59
Commentary: *The Third Wave Breaks on the Shores of Accounting*
Robert K. Elliott 61
Commentary: *An Option-Theoretic Argument Favoring EPS Dilution Over Holding Gain/Loss*
Joseph K. Cheung 86
Commentary: *Reply to "An Option-Theoretic Argument Favoring EPS Dilution Over HoldingGain/Loss"*
Donald E. Wiseman 90

Volume 6 - Number 3

Activity-Based Systems: Measuring the Cost of Resource Usage
Robin Cooper and Robert S. Kaplan 1
Using Income Tax Disclosures to Explore Significant Economic Transactions
Richard P. Weber and James E. Wheeler 14
A Closer Look at Discretionary Writedowns of Impaired Assets
Linda J. Zucca and David R. Campbell 30
An Examination of Changes in Scope of Services Performed by CPA Firms
William J. Read and Stephen Tomczyk 42
The Roles of Accounting and Accountants in Executive Information Systems
Clyde T. Stambaugh and Floyd W. Carpenter 52

Volume 6 - Number 4

Message from the Managing Editor
Jerry L. Arnold 1
Proportionate Consolidation and Financial Analysis
Harold Bierman, Jr. 5
Evidence of Earnings Management by the Early Adopters of SFAS 96
Mahendra R. Gujarathi and Robert E. Hoskin 18
The Role of Present Value in the Measurement and Recording of Nonmonetary Financial Assets and Liabilities: An Examination
George O. Gamble and Joe J, Cramer, Jr. 32
The Advantages of LISREL for Accounting Researchers
Terry Gregson 42
Voluntary Current Value Disclosures in the Real Estate Industry
Edward P. Swanson and Frederick Niswander 49
The Perceived Effects of Fixed Fee Audit Billing Arrangements
Loren Margheim and Tim Kelley 62
Commentary: *Privatization: The Road to Federal Regulation of Auditing*
Michael H. Granoff 76
Commentary: *Bridging the Gap Between Accounting Education and Practice: The SEC Academic Fellow Program*
Charles W. Mulford, David B. Smith, David E. Stout, Mary S. Stone and Thomas R. Weirich 86